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*Attorneys for the United States of America*

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,  
  
Plaintiff,

v.

KEITH L. MARIS, individually and d/b/a  
Keith L. Maris Painting and Wallpaper,  
DONNA L. MARIS, INTERSTATE BANK,  
SSBI, as successor to Mortgage Electronic  
Registration Systems, Inc. (nominee of Aegis  
Funding Corporation), UNIVERSITY MEDICAL  
CENTER, and ALLSTATE FINANCIAL  
SERVICES, INC.,

Defendants.

Civil Case No. 2:10-cv-01337-RCJ-RJJ

**UNITED STATES' MOTION FOR  
SUMMARY JUDGMENT AGAINST  
DEFENDANTS KEITH L. MARIS  
& DONNA L. MARIS**

The United States of America, by and through its undersigned counsel, hereby moves this Court to grant summary judgement in favor of the United States and against Defendants Keith L. Maris, individually and d/b/a Keith L. Maris Painting and Wallpaper, and Defendants Keith L. Maris and Donna L. Maris, jointly as a married couple.<sup>1</sup> The United States is entitled to judgment as a matter of law with

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<sup>1</sup> The United States moves for summary judgment solely against these defendants, as all other parties' interests have been resolved. On September 2, 2010, University Medical Center filed a Disclaimer of Interest. (ECF No. 5). On February 11, 2011, default was entered against Defendant Allstate Financial Services, Inc. (ECF No. 80).

1 respect to the Form 1040 joint federal income tax liabilities of Defendants Keith L. Maris and Donna L.  
 2 Maris for the tax years 1995, 1997, 2000, and 2001, and with respect to the Form 941 federal  
 3 employment tax liabilities of Defendant Keith L. Maris, individually and d/b/a Keith L. Maris Painting  
 4 and Wallpaper, for the quarterly tax periods ending September 30, 2002, and December 31, 2002, and the  
 5 and Form 940 annual unemployment tax for the 2002 tax year. The United States also seeks an order  
 6 foreclosing its federal tax liens on the property identified in paragraph 9 of its Complaint (hereinafter  
 7 “the Subject Property.”).

8 This motion is supported by a Memorandum of Points and Authorities in Support of the United  
 9 States’ Motion for Summary Judgment, which includes a Statement of Undisputed Facts, the Declaration  
 10 of Melissa L. Johnson, the Declaration of Kaycee M. Sullivan, and exhibits filed herewith.

11 **Wherefore**, the United States prays that this Court grant summary judgment in favor of the  
 12 United States, as follows:

13 (a) That the Court enter Judgment against Defendants Keith L. Maris and Donna L. Maris,  
 14 jointly and severally, in favor of the United States of America in the amount of \$565,658.58, plus interest  
 15 accruing after October 17, 2011, pursuant to 26 U.S.C. §§ 6601, 6621 & 6622, and 28 U.S.C. § 1961(c)  
 16 until paid in full;

17 (b) That the Court enter Judgment against Defendant Keith L. Maris individually and doing  
 18 business as Keith L. Maris Painting & Wallpaper in favor of the United States of America in the amount  
 19 of \$54,541.76, plus interest accruing after October 17, 2011, pursuant to 26 U.S.C. §§ 6601, 6621 &  
 20 6622, and 28 U.S.C. § 1961(c) until paid;

21 (c) That the Court order that the United States of America has valid and subsisting liens in the  
 22 amount of \$565,658.63, plus interest accruing after October 17, 2011, pursuant to 26 U.S.C. §§ 6601,  
 23 6621 & 6622, and 28 U.S.C. § 1961(c) until paid, on all property and rights to property belonging to the  
 24 Defendants including, without limitation, the Subject Property;

25 \_\_\_\_\_  
 26 Finally, the United States and Interstate Bank entered into a stipulation that was approved by the Court on February  
 27 4, 2011, (ECF No. 71), delineating Interstate Bank’s superior interest in the Subject Property.

1 (d) That the Court order that the United States of America has valid and subsisting liens in the  
2 amount of \$54,541.77, plus interest accruing after October 17, 2011, pursuant to 26 U.S.C. §§ 6601,  
3 6621 & 6622, and 28 U.S.C. § 1961(c) until paid, on all property and rights to property belonging to  
4 Keith L. Maris individually and doing business as Keith L. Maris Painting & Wallpaper including,  
5 without limitation, the Subject Property; and

6 (e) That the Court order that the federal tax liens against the Defendants be foreclosed upon  
7 their interest in the Subject Property, that the Subject Property be ordered sold, and that the proceeds be  
8 distributed first to the costs of the sale, and then to the parties according to their relative priorities as  
9 established by subsequent stipulation or Court order.

10 (f) The Court grant any other relief that may be just and proper.  
11

12 DATED this 14<sup>th</sup> day of October, 2011.

13 Respectfully submitted,

14 DANIEL G. BOGDEN  
15 United States Attorney

16 /s/ Kaycee M. Sullivan  
17 KAYCEE M. SULLIVAN  
18 Trial Attorney, Tax Division  
19 United States Department of Justice

20 *Attorneys for the United States of America*  
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**CERTIFICATE OF SERVICE**

IT IS HEREBY CERTIFIED that service of the foregoing has been made on this date by depositing a copy of the foregoing in the United States mail in a postage prepaid envelope addressed to:

KEITH MARIS  
DONNA MARIS  
7089 Mountain Moss Drive  
Las Vegas, NV 89147  
Telephone: (702) 367-1097  
(Defendants, pro-se)

Service on the following was made by electronic filing through the Court's CM/ECF system on this same date:

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Email: Anne.miller@ccdanv.com  
(Attorney for Defendant University Medical Center)

Dated this 14<sup>th</sup> day of October, 2011.

/s/ Kaycee M. Sullivan  
KAYCEE M. SULLIVAN  
Trial Attorney, Tax Division  
U.S. Department of Justice